

Rocky Mountain College

School Finance

April 18, 2009

Reading Assignment: Basics of School Funding by Denise Ulberg, Administrator, School Finance Division, Montana Office of Public Instruction (OPI), [www.opi.mt.gov/SchoolFinance](http://www.opi.mt.gov/SchoolFinance), (under programs & services of OPI, School Finance, Budgets, Basics of School Finance).

Objective: Read through the presentation to gain an understanding of Montana school funding sources.

Instructor notes: Principals submit attendance information to the business office for average number belonging (ANB) documentation. ANB or enrollment data is the basis for school budgeting in both Montana and Wyoming.

Montana provides guidance for taking attendance and calculating ANB (see note below). Attendance is generally a count of the number of students in each grade level in each school, but special circumstances could change the results, e.g., homebound students, special class hours, and/or students absent 10 days prior to the count date. It is very important to prepare an accurate enrollment report. Each year enrollment counts are audited as part of the district's annual audit. State compliance requirements require auditors to perform certain audit steps on enrollment.

Most business managers will ask the building principal for enrollment data for the two count days each year, plus supporting documentation of attendance 10 days prior to the count date and verification of bell schedules supporting total semester hours. Additional information is needed for special situations, like homebound student's schedules, notification of a student transferring into or out of the district. If there are special situations related to an absence of more than 10 days, additional documentation may be required.

Montana OPI provides instructions for enrollment reporting on the Montana OPI website under School Finance, Enrollment and ANB Instructions, p. 5-10.